

COMMISSION MEETING MINUTES AMENDED
July 15, 2014

The Board of Davis County Commissioners met in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah on July 15, 2014 at 10:00 am. Members present were: Commissioner Louenda H. Downs - Chair, Commissioner P. Bret Millburn, Commissioner John Petroff, Jr., Clerk/Auditor Chief Deputy Audit/Finance Curtis Koch, Chief Deputy Civil County Attorney Neal Geddes and Deputy Clerk/Auditor Shauna Brady.

Dale Peterson, Davis County Tax Administration Director, led the Pledge of Allegiance. All in attendance were invited to stand and join in.

Resolution
#2014-234
supporting
display of
National Motto
“In God We
Trust” in the
Commission
Chambers

Commissioner Downs presented Resolution #2014-234 of the Board of Davis County Commissioners, State of Utah, supporting the display of the National Motto “In God We Trust” in the Commission Chambers. She shared the following background information. In November of 1861, during the presidency of Abraham Lincoln, Secretary of the Treasury Salmon Chase pushed an effort to coin, literally, our national motto. They came up with the national motto based upon what happened with many of our forefathers for years. In 1861, a letter from Secretary Chase to the Director of the Mint read: “No man can be strong except in the strength of God, or safe except in His defense. The trust of our people in God should be declared on our national coins.” Some of the quotes they had from other leaders were supportive, including George Washington, who said “It is impossible to rightly govern the world without God and the Bible.” Benjamin Franklin said, “God governs in the affairs of man.” Thomas Jefferson wrote, “The God who gave us life gave us liberty.” President John Adams wrote, “We recognize no Sovereign but God, no King but Jesus!” President Abraham Lincoln said, “This nation under God shall have a new birth of freedom...” “I have been driven to my knees many times by the overwhelming conviction that I have nowhere else to go.” He also said, “When you eliminate the word God from the classroom and politics, you eliminate the nation that word protects.” Commissioner Downs said after receiving a request from a national movement to bring the motto back, the commissioners determined that because it is a national motto and concur with past leaders about the hand of the One in whom we trust, they felt it was a great thing to do. She added most of us are familiar with the Arnold Friberg and Larry Winborg paintings of two great presidents looking for a little information that is higher than their own, and we also have to turn to higher sources of power. Commissioner Downs thanked Barry Burton, Davis County Planning Director, for the design and placement of the motto in the Chambers.

Barry said the motto has been included on coins since 1864 and on paper money since the 1950s. He read and presented the resolution in support of displaying the national motto in the Commission Chambers and other areas where appropriate. The resolution states:

IN GOD WE TRUST

Resolution No. 2014-234

**A RESOLUTION OF THE BOARD OF DAVIS COUNTY COMMISSIONERS,
STATE OF UTAH, SUPPORTING THE DISPLAY OF THE NATIONAL MOTTO
“IN GOD WE TRUST” IN THE COMMISSION CHAMBERS**

WHEREAS, *IN GOD WE TRUST* became the United States national motto on July 30, 1956, shortly after our nation led the world through the trauma of World War II and

WHEREAS, the words have been used on U.S. currency since 1864; and

WHEREAS, the same inspiring slogan is engraved above the entrance to the Senate Chamber as well as above the Speaker’s dais in the House of Representatives; and

WHEREAS, in both war and peace, these words have been a profound source of strength and guidance to many generations of Americans: and

WHEREAS, Davis County desires to display this patriotic motto in the Commission Chambers as a way to solemnize public occasions and express confidence in our society,

NOW, THEREFORE, BE IT RESOLVED that the Board of Davis County Commissioners, State of Utah, does hereby determine that the historic and patriotic words of our national motto, *"In God We Trust"* shall be permanently and prominently displayed in the Commission Chambers.

Commissioner Millburn said he thinks the display of our national motto is long overdue and appropriate. It is also important to note that God can mean a number of different things to different people. We are not advocating any one particular religious belief, but a mindset of believing in a higher power. He, for one, is glad to display it and happy to make a motion to approve. Commissioner Petroff said we are just putting into words what we all believe and feel. As he has served as county commissioner and as West Point mayor, he has had the opportunity to think about church and state and certainly believes there should not be any kind of coercion or effort made to tell people who they should believe in or what church they should follow. However, if you read anything of the history of this country, especially of George Washington, you realize how much he relied on God to help and guide him, and almost every other president from that time forward has done the same. He said he doesn't believe it is possible to separate from our job, our belief in God and our effort to have Him help us in our job. He is grateful for God's help and happy to second the motion. All voted aye. The audience then applauded. Barry had one more thing to add saying the motto is "right on the money." The document is on file in the office of the Davis County Clerk/Auditor.

The Davis County Commission meeting will not be held on July 29, 2014.

2013
Independent
Auditors'
Report on State
and Legal
Compliance for
Davis County

Jeff Ambrose, CPA, Christensen, Palmer & Ambrose, presented the 2013 Independent Auditors' Report on State and Legal Compliance for Davis County. He acknowledged Davis County Clerk/Auditor Steve Rawlings, Davis County Treasurer Mark Altom and their respective deputies Curtis Koch and Jean Shaw. He also acknowledged and commended Doug Stone, Clerk/Auditor office, for writing the bulk of the report, saying Doug was very thorough and detail-oriented. Mr. Ambrose then noted page 12 of the 2013 Davis County Comprehensive Annual Financial Report (CAFR), which is a certificate from the Government Finance Officers Association. It is called a "Certificate of Achievement for Excellence in Financial Reporting" and this is the 20th consecutive year Davis County has received this honor. He said this is significant because Davis County is frequently in a position to issue bonds and potential investors can pick up this report and know that because you received this certificate, it is comparable to other entities and they can compare your financial condition to the condition of other entities that receive similar reports or awards. He said it helps a lot when you go into the bond market. Pages 18-19 of the CAFR are the Independent Auditor's Report. He stated the report is unmodified, unqualified and a clean opinion, which means the financial information we are looking at is fairly stated in all material respects. The Independent Auditor's Report covers only pages 32-112 of the CAFR. There are additional parts of the report that are required by the Government Finance Officers Association and do not require an opinion from independent auditors. The Management's Discussion Analysis, (pages 20-28), provides a very good summarization of the rest of the report. Doug provided 2-year comparisons and graphs for additional analysis. Mr. Ambrose said significant to point out on page 32 is for the first time in a long time the County's net position decreased. What that means is total debt declined, but total assets declined more. The difference between the assets and the liabilities is called net position in governmental accounting. The decrease of 1.2% is somewhat minor and the net position is still about 57% of the total assets. That means the County has more equity than long-term debt. The schedule on page 116 shows the 10-year comparison of the net position. Although, it did decrease, it is still higher than any other point in the past 10 years, other than last year. Commissioner Millburn asked to

what he attributes the decrease. He answered there were expenditures in governmental activities that were higher than prior years and although revenues went up, so did expenditures. The County paid down debt, but depreciation expenses could be higher. Doug confirmed the analysis. Mr. Ambrose said not to be too alarmed because the County still has a very healthy net position of \$127 million on \$260 million in net assets. Commissioner Downs said that is something we will look at in detail and expressed appreciation to Steve Rawlings and his staff. She also expressed appreciate to Mr. Ambrose and the outside auditors. She hopes the report gives folks a comfort level regarding county government. Commissioner Petroff made a motion to accept the Independent Auditors' Report. Commissioner Millburn seconded the motion. All voted aye.

Brooks Burr, Davis County Fair Coordinator, presented the following:

Agreement
#2014-235
Layton Hills
Dodge as 2014
Davis County
Fair sponsor

Agreement #2014-235 with Layton Hills Dodge to be a sponsor of the 2014 Davis County Fair. The sponsorship opportunities will be mostly associated with the PRCA Rodeo. Commissioner Petroff commended Layton Hills Dodge for its great support of the fair for the past several years. The receivable amount is \$1,750.00. The period of contract is May – August 16, 2014. Commissioner Petroff made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement
#2014-236
CenterCal
Properties as
2014 Davis
County Fair
sponsor

Agreement #2014-236 with CenterCal Properties dba Station Park to be a sponsor of the 2014 Davis County Fair. Station Park is the official sponsor of The Great Bear Show, a featured attraction at this year's fair. The receivable amount is \$3,000.00. The contract period is August 1, 2014 – August 1, 2015. Commissioner Millburn made a motion to approve. Commissioner Petroff seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement
#2014-237
Universal
Equestrian Inc.
as 2014 Davis
County Fair
sponsor

Agreement #2014-237 with Universal Equestrian Inc. dba American Cowboy to be a sponsor of the 2014 Davis County Fair. They have specifically agreed to sponsorship pertaining to both nights of the PRCA Rodeo. The receivable amount is \$900.00. The contract period is August 13 – 16th. Commissioner Millburn made a motion to approve. Commissioner Petroff seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement
#2014-238
Reagan
Outdoor
Advertising for
2014 Davis
County Fair
billboard

Agreement #2014-238 with Reagan Outdoor Advertising for the use of a digital billboard for advertising of the 2014 Davis County Fair. It will be an 8-second ad rotating with other ads and placed near the Layton Parkway Exit, fully visible from the I-15 freeway. The payable amount is \$2,430.00. The contract period is August 4 – 18, 2014. Commissioner Petroff made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement
#2014-239
Reagan
Outdoor
Advertising
specifying time
for 2014 Davis
County Fair
billboard

Agreement #2014-239 with Reagan Outdoor Advertising for the use of a digital billboard for advertising of the 2014 Davis County Fair. This particular agreement specifies the ad will be 8 seconds and will rotate with other ads. The payable amount of \$2,430.00 is included in agreement #2014-238. The contract period is August 4 – 18, 2014. Commissioner Petroff made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement
#2014-240
Cumulus
Media K-Bull
93 for 2014
Davis County
Fair radio ads

Agreement #2014-240 with Cumulus Media Inc. dba K-Bull 93 FM for radio advertising services for the 2014 Davis County Fair. K-Bull 93 will run a number of radio commercials and provide an onsite broadcast during the fair. The payable amount is \$3,000.00. The contract period is July 28 – August 17, 2014. Commissioner Petroff made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

2014 Davis
County Fair

Dave Hansen, Davis County Legacy Events Center Director, confirmed the dates of the fair are

update

August 13-16. There will be smaller events such as team roping, barrel racing and a horse show that are scheduled a few days before the fair. Commissioner Millburn encouraged folks to attend the fair and buy their tickets early for the popular rodeo and demolition derby.

Agreement #2014-241
Western States Lodging Mgmt for bartending services at MMA fight event

Dave Hansen, Davis County Legacy Events Center Director, presented agreement #2014-241 with Western States Lodging Management LLC for bartending services for the MMA fight event. The county is hiring the bartender and the MMA will reimburse the fee. The payable amount is \$995.00. The contract period is July 19, 2014. Commissioner Petroff made a motion to approve. Commissioner Millburn seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Commissioner Petroff invited Dave to give an update on projects at the Legacy Events Center. Although, the parking lots won't be 100% complete, there will definitely be more parking areas available for the fair this year.

Lewis Garrett, Davis County Health Director, presented the following:

Agreement #2014-242 with the Utah Department of Health authorizing Davis County Health Department to be a qualified provider for the “Baby Your Baby” program to coordinate the implementation of presumptive eligibility for women requesting prenatal services. The receivable amount is dependent on services offered and billed. The contract period is July 1, 2014 – June 30, 2019. Commissioner Millburn made a motion to approve. Commissioner Petroff seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Agreement #2014-243
Easter Seals allowing Davis County to provide and train participants

Agreement #2014-243 with Easter Seals. This is a senior community service employment program allowing the Davis County Health Department, encompassing any of its divisions, to provide a safe and healthful worksite, orientation and training as needed for participants to engage in productive duties and tasks as assigned. There are no monies involved. The contract period is July 1, 2014 – June 30, 2015. Commissioner Millburn made a motion to approve. Commissioner Petroff seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

U S Dept of Justice/COPS grant application by Davis County Sheriff's Office tabled

Chief Deputy Kevin Fielding, Davis County Sheriff's Office, presented a grant application with the U S Department of Justice/Community Oriented Policing Services. Chief Deputy Fielding summarized the grant. The commissioners expressed concerns that after 3 years, the County will be liable for salaries of the employees the grant initially provides. Commissioner Millburn stated that as commissioners, they are tasked with looking long term and feels the grant application deserves more analysis and discussion. Another issue of concern is the grant was submitted to the DOJ prior to being presented in Commission meeting. This request was tabled for further review.

Resolution #2014-244 to provide notice of County's intent not to impose a local sales tax to fund cultural and/or recreational facilities - Bountiful

Commissioner Downs presented Resolution #2014-244 of the Board of County Commissioners of Davis County Providing Notice of the County's Intent Not to Impose a Local Sales Tax to Fund Cultural and/or Recreational Facilities. Legislatively, these agencies have an option, according to the vote of the people, to impose a local sales tax to fund a number of things that add to the quality of life in our communities. Part of the process to pursue that is to request of the county if they have intent to impose a countywide sales tax. Because this resolution provides notice the county does not intend to impose the sales tax, Bountiful City is allowed the option of imposing such a tax in the upcoming November elections. Commissioner Millburn made a motion to approve. Commissioner Petroff seconded the motion. All voted aye. The document is on file in the office of the Davis County Clerk/Auditor.

Commissioner Millburn made a motion to convene as the Board of Equalization. Commissioner Petroff seconded the motion. All voted aye.

Property Tax
Register
approval

Dale Peterson, Davis County Tax Administration Director, presented the Property Tax Register which reflected 706 assessor-initiated corrections and 1 disabled VA abatement. Dale explained each year the County assessor prepares assessed property values. Subsequent to the assessor signing off on the tax roll, any changes to it need to be approved by the Board of Equalization. After they submitted it, the Tax Administration office, working in conjunction with the Assessor’s office, identified the 706 errors. He said their goal is to send out the most accurate valuation notices possible. Commissioner Millburn commented that between the two offices, we discover as many errors as possible, correct those errors at the front end and save the county and citizens the time and effort necessary to make an appeal. Dale said they think they have prevented as many as 1600 potential appeals by making these corrections prior to the valuation notices going out in late July. Commissioner Millburn made a motion to approve. Commissioner Petroff seconded the motion. All voted aye.

Commissioner Millburn made a motion to reconvene Commission Meeting. Commissioner Petroff seconded the motion. All voted aye.

Check
Registers
approval

Check registers as prepared by the Davis County Clerk/Auditor’s Office were approved by a motion from Commissioner Millburn. Commissioner Petroff seconded the motion. All voted aye. The documents are on file in the office of the Davis County Clerk/Auditor.

Meeting
Minutes
approval

Commissioner Millburn made a motion to approve the Commission Meeting minutes of July 1 and 8, 2014. Commissioner Petroff seconded the motion. All voted aye.

Comments

Comments:

Clerk/Auditor Chief Deputy Audit/Finance Curtis Koch expressed his appreciation for Clerk/Auditor staff Kimberly LeMay, LynnAnn Winterton, Doug Stone and Dax Teuscher for their efforts to provide the information necessary to complete the external audit. This keeps the County open and transparent to the taxpayers.

No Public Comments

Motion to
Closed Session

Commissioner Downs indicated there was need to move to a closed session for a personal property tax appeal hearing per UCA Title 59, Part 4. Commissioner Millburn made a motion to move to closed session. Commissioner Petroff seconded the motion. All voted aye.

Commissioner Millburn moved to reconvene Commission Meeting. Commissioner Petroff seconded the motion. All voted aye.

Appeal
Motions

Commissioner Millburn made a motion to deny the appeal. Commissioner Petroff seconded the motion. All voted aye.

Meeting adjourned.

Clerk/Audit

Chair